

**Hughes
Hubbard
& Reed**

MEMO ENDORSED

BY ECF

Honorable Lewis A. Kaplan
United States District Judge
Southern District of New York
500 Pearl Street
New York, NY 10007

Granted.

SO ORDERED.

/s/ Lewis A. Kaplan

Lewis A. Kaplan

United States District Court Judge

Dated: June 23, 2023

June 16, 2023

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Re: In re Customs and Tax Administration of the Kingdom of Denmark (Skatteforvaltningen) Tax Refund Scheme Litigation, 18-md-2865 (LAK)¹

Dear Judge Kaplan:

Plaintiff Skatteforvaltningen (“SKAT”) respectfully submits this letter motion, pursuant to Federal Rule of Civil Procedure 6(b)(1)(B), for an extension of the deadlines for the submission of evidence on the parties’ pending cross-motions for summary judgment in the bellwether cases for the limited purpose of permitting SKAT to supplement the record with the Final Notice to ED&F Man Capital Markets Ltd. (“ED&F”), issued by the U.K. Financial Conduct Authority (“FCA”) on June 5, 2023, in which the FCA found that ED&F issued false tax vouchers to certain of the bellwether defendant pension plans that resulted in SKAT issuing supposed “refunds” of tax that was never withheld or owed in the first place.²

The parties’ pending cross-motions for summary judgment.

Eighteen of the actions in this multi-district litigation involve ED&F’s admittedly false Annex E tax vouchers, so-called because ED&F first admitted they were false in Annex E to a pleading ED&F filed in SKAT’s English action. Pursuant to the Court’s November 16, 2021 order that summary judgment in this multi-district litigation would proceed by way of bellwethers, the parties selected seven summary judgment bellwether cases, including two where ED&F’s Annex E vouchers would be at issue. (ECF No. 675.) Under the Court’s April 4, 2022 stipulated scheduling order, SKAT and the bellwether defendants and third-party defendant ED&F, respectively, cross-moved for partial summary judgment or summary judgment in the bellwether cases on April 29, 2022. (ECF No. 771.) Oppositions were due on June 6, 2022, and replies on June 27, 2022.

1. This letter motion relates to case nos. 18-cv-04051; 18-cv-09840; 18-cv-09841; 18-cv-10098; 19-cv-01812; 19-cv-01866; 19-cv-01898. All citations to the docket are to case no. 18-md-2865.
2. A true and correct copy of the FCA’s June 5, 2023 Final Notice to ED&F is enclosed herewith as Exhibit 1.